



COUNTY OF PLACER

OFFICE OF THE AUDITOR-CONTROLLER

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August 4, 2023

Mr. Wayne Woo, Sheriff
Placer County Sheriff's Office
2929 Richardson Drive
Auburn, CA 95603

Re: Transfer of Accountability of the Sheriff's Assets Follow-Up Review

Dear Sheriff Woo:

The Internal Audit Division of the Auditor-Controller's Office performed a follow-up review to our prior Transfer of Accountability of Assets review for the Sheriff's Office (Office). The objective of our procedures was to determine how the recommendation from our previous review was implemented. Our procedures included inquiries of the Office personnel along with reviews of supporting documentation relating to the recommendation in our previous report.

The following is a summary of our observation and recommendation along with the Office's response from the previous report dated December 19, 2022, and the current status of the implementation of our recommendation.

Observation and Recommendation

Observation: Missing Capital Asset Identification Tag

During our physical inspection of the Office's capital assets, we noted multiple assets did not have a capital asset identification tag affixed to the asset as required by Section 6 – Tagging Procedures of the Placer County Policies and Procedures Guide for Capital Assets (Guide).

Recommendation

We recommend the Office follow the Tagging Procedures per Section 6 of the Guide and have a capital asset identification tag assigned and affixed to the asset. Going forward, when a capital asset identification tag is discovered to be missing or defaced beyond recognition, we recommend the Office follow the aforementioned procedures.

Office's Response:

The Sheriff's Office has requested new asset identification tags to replace those which were identified during this audit as missing; once received, the new identification tags will be placed on the capital assets. In our annual capital asset inventory project, we intend to identify any other capital assets within our existing inventory in which the asset tags are missing or unreadable and replace the identification tag.

Status – Implemented

The Office received replacement capital asset identification tags which they confirmed were affixed to the assets. In addition, Internal Audits reviewed scanned copies of the identification tags provided by the Capital Assets Accountant of the Financial Reporting Division.

The Office's responses to our recommendations identified in our original report dated December 19, 2022, are included above. We did not audit the responses and accordingly, we do not express an opinion on them.

We appreciate the courtesy and cooperation of the Office's staff throughout the course of this review.

Respectfully,

A handwritten signature in blue ink, appearing to read 'N. Howard'.

Nicole C. Howard, CPA
Assistant Auditor-Controller

cc: Jerry Rogers, Administrative Services Manager, Sheriff's Office
Katie Orcino, Administrative & Fiscal Officer – II, Sheriff's Office
Brittany Dillon, Administrative & Fiscal Officer - II, Sheriff's Office
Placer County Audit Committee